

ID: CCA\_2011072714244347

Number: **201138042**

Office:

Release Date: 9/23/2011

UILC: 6511.00-00

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**From:**

**Sent:** Wednesday, July 27, 2011 2:24:51 PM

**To:**

**Cc:**

**Subject:** RE: valid claim

Hi--I am well. Hope you are having a good summer. The memo attached is pretty much on point. While not a valid formal claim, this would be a valid, timely, informal claim under Kale, etc., since it clearly gives enough information about the overpayment sought, which tax, tax year, etc.--all the information the Service needs to evaluate the claim. We should be able to get the missing signature and process the claim.

Attachment: CCA201016056